









May 4, 2001

PATENT APPLICATION mmissioner for Patents Washington, D.C. 20231

Re:

Application of Kenichiro SHIROYAMA, Kenya ISHIDA, Hideaki OHTA, and

Toshimitsu HAGIWARA

CLEAR AQUEOUS CERAMIDE COMPOSITION

Our Ref. Q64175

Dear Sir:

Attached hereto is the application identified above including thirty-eight (38) sheets of the specification, including the claims and abstract, Information Disclosure Statement, PTO Form 1449 with references, PTO Form 1595, executed Declaration and Power of Attorney and Assignment.

The Government filing fee is calculated as follows:

Total claims	11	- 20	=	x	\$18.00	= \$.00
Independent claims	3	- 3	=	x	\$80.00	= \$.00
Base Fee						\$710.00

TOTAL FILING FEE	\$710.00
Recordation of Assignment	\$40.00
TOTAL FEE	\$750.00

Checks for the statutory filing fee of \$710.00 and Assignment recordation fee of \$40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from May 11, 2000, based on JP Application No. 2000-138072. The priority document is enclosed herewith.

> Respectfully submitted, SUGHRUE, MION, ZINN, MACPEAK & SEAS, PLLC

Attorneys for Applicant

Registration No. 32,197

m